

IN THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

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IN RE:)	
)	
PETITION OF TENNESSEE)	T.R.A. DOCKET ROOM
AMERICAN WATER COMPANY TO)	
CHANGE AND INCREASE CERTAIN)	DOCKET NO. 04-00288
RATES AND CHARGES SO AS TO)	
PERMIT IT TO EARN A FAIR AND)	
ADEQUATE RATE OF RETURN ON)	
ITS PROPERTY USED AND USEFUL IN)	
FURNISHING WATER SERVICE TO)	
ITS CUSTOMERS)	
)	

**CONSUMER ADVOCATE'S SECOND SET OF DISCOVERY REQUESTS TO
TENNESSEE AMERICAN WATER COMPANY**

The Tennessee Office of the Attorney General, through the Consumer Advocate and Protection Division ("Consumer Advocate"), propounds the following Interrogatories, Requests for Production of Documents and Things ("Requests for Production"), and Requests for Admission upon Tennessee American Water Company ("TAWC"), pursuant to Rules 26, 33, 34 and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-1-2-.11. The Consumer Advocate requests that full and complete responses be provided, under oath, pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate & Protection Division, 425 Fifth Avenue North, Nashville, Tennessee 37243, c/o Timothy C. Phillips.

PRELIMINARY MATTERS AND DEFINITIONS

These Interrogatories and Requests for Production are to be considered continuing in nature, and are to be supplemented from time to time as information is received by the TAWC which would make a prior response inaccurate, incomplete, or incorrect. In addition, the Attorney General requests that TAWC supplement responses hereto with respect to any question directly addressed to the identity and location of persons having knowledge of discoverable matters, and the identity of each person expected to be called as a witness, including experts, at hearing, the subject matter on which the expert is expected to testify, and the substance of the expert's testimony.

Each discovery request calls for all knowledge which TAWC has as a party, as distinguished from the solitary knowledge of TAWC as an entity or person. That is to say, the answers are to include all knowledge available to TAWC, whether it be TAWC's solitary knowledge, the knowledge of TAWC's parent company or the knowledge of TAWC's attorney or other representative.

For purposes of these Interrogatories, Requests for Production, and Requests for Admission the term "you" shall mean and include TAWC and all employees, agents and representatives thereof.

The term "identity" and "identify" as used herein, with respect to any person, means to provide their name, date of birth, current residence address, current residence telephone number, current business address, current business telephone number, and the occupation or job title of that person; with respect to an entity, those terms mean to provide the name by which said entity is commonly known, the current address of its principal place of business, and the nature of business currently conducted by that entity; with respect to any document, those terms mean to provide the date of the document, the nature of the document, and the title (if any) of the document.

The term "document" as used herein, means any medium upon which intelligence or

information can be recorded or retrieved, and includes, without limitation, the original and each copy, regardless of origin or location, of any book, pamphlet, periodical, letter, note, memorandum (including memoranda, note or report of a meeting or conversation), photograph, videotape, audio tape, computer disk, e-mail, or any other written, typed, reported, transcribed, punched, taped, filmed, or graphic matter, however produced or reproduced, which is in your possession, custody or control or which was, but is no longer, in your possession, custody, or control. If any such document or thing was, but no longer is, in your possession or control, state what disposition was made of it and when.

If you produce documents in response to these Interrogatories and Requests for Production, please produce the original of each document or, in the alternative, identify the location of the original document. If the “original” document is itself a copy, that copy should be produced as the original.

If any of the Interrogatories are not answered on the basis of privilege or immunity, include in your response to each such Interrogatory a written statement evidencing:

- a. the nature of the communication;
- b. the date of the communication;
- c. the identity of the persons present at such communication; and
- d. a brief description of the communication sufficient to allow the Court to rule on a motion to compel.

If any objections are raised on the basis of privilege or immunity, include in your response, a complete explanation concerning the privilege asserted.

DISCOVERY REQUESTS

Consistent with the preceding definitions and preliminary matters, answer the following

discovery requests, providing the “Verification” for the Interrogatories contained within this set of discovery requests:

38. With regard to the components of Dr. Vander Wiede’s Schedule C, “Comparison of DCF Expected Return...,” where such components include the formula shown at the end of Schedule C on page 48 and the entries in the first two pages of Schedule C, such as the far left column labeled as “Date” where the entries are shown as “June-98” for example, provide for each entry from “June-98” through “May-04” the following:

A) Regarding the variable P_o in the formula.

- i) identify the names of the companies whose high stock prices and low stock prices were used to calculate the average monthly stock price;
- ii) for each company identified, list the highest stock price in the month, the lowest stock price in the month, and the average monthly stock price;
- iii) identify the source for the monthly prices, indicating whether the source is the S&P Stock Guide or the Dow Jones, because Dr. Vander Weide explains in his note to the P_o variable that the monthly prices may come from one of these two sources; and
- iv) provide a copy of the source material, if possible in an electronic format that can be read by Microsoft Excel, or provide a URL site on the Internet where the source data may be downloaded, or if neither option is available, then provide paper copies.

B) Regarding the variable D_o :

- 1) for each company identified, list the Do for the month;
- C) Regarding the variable Fc:
 - 1) for each company identified, list the Fc for the month;
- D) Regarding the variable g:
 - 1) for each company identified, list the g for the month;
- E) Regarding the “A-Bond Yield” in Schedule C:
 - i) provide the definition of a “Utility Bond” and provide the source;
 - ii) identify the number of bonds used;
 - iii) for each bond provide:
 - the bond issuer; the utility service being provided, (such as gas, electric, gas-electric combination, water, telephone); the basis price (or the quoted price), the interest rate; the bond’s term in years; the time to maturity from the date of sale; indicate if the bond is or was callable;
 - iv) provide for one bond a sample calculation of the bond’s yield and show the calculations used to compute the yield;
 - v) provide a copy of the source material, if possible in an electronic format that can be read by Microsoft Excel, or provide a URL site on the Internet where the source data may be downloaded, or if neither option is available, then provide paper copies.

RESPONSE:

39. With regard to the components of Dr. Vander Wiede's Schedules D and E, "Comparative Returns....," and Schedule F "Average Capital Structure...":

- A) Provide a copy of the "S&P Security Price Record" referenced by Dr. Vander Weide in Schedule E, page 52 of his testimony;
- B) Provide the "Standard and Poor's Security Price Publication" referenced by Dr. Vander Weide in Appendix 3 of his testimony;
- C) Provide a sample calculation for the year 2003 in Schedule E for stock dividend yield, stock return, and bond return; and
- D) Provide a copy of the source material for Schedules D, E and F, including Value Line's company specific analyses referenced at the bottom of Schedule F, in an electronic format that can be read by Microsoft Excel, or provide a URL site on the Internet where the source data may be downloaded, or if neither option is available, then provide paper copies.

RESPONSE:

40. With regard to Dr. Vander Weide's Question number 55 and Answer number 55 at page 27 of his direct testimony, provide all documents which explain the Value Line Safety Ranking System and which explain the criteria for assigning a safety rank to the companies listed in Dr. Vander Weide's Schedules A and B, and provide Value Line's safety rankings for those companies.

RESPONSE:

41. With regard to the General Mortgage Bonds displayed in Exhibit No. 3, Schedule 2, page 1 of 2, the “Embedded Cost of Long Term Debt,” for each bond identify:
- A) the issuer;
 - B) the holder;
 - i) indicating if the holder is RWE or RWE Thames;
 - ii) if the holder is not RWE or RWE Thames, indicate if the holder is any subsidiary of RWE such as the American Water Capital Corporation, for example; and
 - iii) if the holder is neither i) or ii) then indicate that the holder is not a part of RWE.
 - C) any covenants which;
 - i) identify conditions limiting or preventing the declaration or payment of dividends by Tennessee American to its parent RWE or any RWE subsidiary; and
 - ii) identify conditions limiting or preventing the declaration or payment of dividends by RWE to its stockholders.
 - D) Regarding the 4.25% series and the 6.76% series, indicate if the bond was placed privately or will be placed privately, was offered publicly or will be offered publicly and provide any prospectus that accompanied the private placement or the public

offering.

RESPONSE:

42. Regarding Mr. Miller's Schedule MAM-1:

A) the common stock equity amount of \$18.5 for the attrition year of June 30, 2005, reconcile or explain or show the calculations where the \$18.5 million goal will be reached from the \$13.7 million of common stock book value shown in Tennessee-American's TRA-form 3.06 for July 2004;

B) For the short-term debt amount of \$4.7 million, indicate if the short-term debt is in the form of commercial paper or credit agreements and identify the holders of the short-term debt and, if the holders are not part of the RWE company (such as RWE itself, RWE Thames, or American Water Capital Corporation or any other subsidiary of RWE), then provide copies of the credit agreements between the holders and Tennessee-American; and

C) Provide a copy of any credit rating that Tennessee-American may have and identify the rating agency.

RESPONSE:

43. Provide copies of any correspondence, notes, e-mails, reports or other documents from RWE or RWE Thames Water to American Water or Tennessee-American where RWE or RWE Thames informs American Water or Tennessee-American that RWE Thames must achieve an overall return on capital of 8 percent annually.

RESPONSE:

44. Provide RWE's Unconsolidated Balance Sheet at Dec 31, 2003.

RESPONSE:

45. Indicate if all of the pension expense of \$892,790 shown at page 25 of the workpapers is funding for "defined benefit plans" as such plans are defined in the IRS code, and indicate if any of Tennessee-American's revenue requirements are required to fund pensions through "defined contribution plans" as such plans are defined in the IRS code.

RESPONSE:

46. Provide a copy of Dr. Vander Weides' testimony in "In the Matter of the Filing Dated May 1, 2001 by the North Carolina Rate Bureau for Revised Automobile Insurance Rates -- Private Passenger Cars and Motorcycles" and include the exhibits:

- * RB Exhibit 25 - James Vander Weide - Summary of the DCF analysis for Property/Casualty Insurance Companies;

- * RB Exhibit 26 - James Vander Weide - Summary of DCF analysis for Property/Casualty Insurance Companies with Significant Private Passenger Automobile Insurance Business;

- * RB Exhibit 27 - James Vander Weide - Summary of the DCF analysis for the S&P 500 Companies; and

- * RB Exhibit 28 - James Vander Weide - Comparative Returns on S&P 500 and Moody's A-Rated Utility Bonds 1926-2001.

RESPONSE:

47. With regard to Dr. Vander Weide's Answer number 72 at page 35 of his direct testimony, line 8, where he discusses the "buy-and-hold" strategy, provide for each stock listed in Schedules A and B, the number of days or months between the time an investor buys the stock and the time the investor sells the stock.

RESPONSE:

48. With regard to RWE's Consolidated balance sheet as shown on RWE's website in October 2004 and as duplicated in the image below, provide the current interest rate RWE is applying to the "Provisions" section of the "Equities and Liabilities." With regard to the "Liabilities" section of the balance sheet, and to those liabilities that are not bonds issued by RWE or its subsidiaries, provide the current interest rate RWE is applying to liabilities other than bonds.

RWE AR 2003			
Consolidated Balance Sheet at			
December 31, 2003			
Assets	Note	12/31/03	12/31/02
€ million			
Non-current assets	(11)		
Intangible assets		19,418	18,518
Property, plant and equipment		36,210	33,779
Financial assets ¹		6,778	9,280
		62,406	61,577
Current assets			
Inventories	(12)	3,265	3,505
Accounts receivable and other assets	(13)	16,947	16,371
Marketable securities	(14)	9,615	8,459
Cash and cash equivalents	(15)	2,181	2,143
		32,028	30,478
Deferred taxes	(16)	4,325	7,593
Prepaid expenses		383	625
		99,142	100,273
Equity and Liabilities	Note	12/31/03	12/31/02
€ million			
Equity/minority interest	(17)		
Group interest		7,013	6,429
Minority interest		2,052	2,495
		9,065	8,924
Provisions	(18)	37,671	40,187
Liabilities ²	(19)	44,061	41,140
Deferred taxes	(16)	4,526	6,566
Deferred income	(20)	3,819	3,456
		99,142	100,273
1 Include €3,674 million in financial assets accounted for using the equity method (previous year €4,030 million)			
2 Include €23,100 million in long-term interest bearing liabilities (previous year €23,935 million)			

RESPONSE:

49. A) With regard to RWE's bonds outstanding as shown on RWE's website in October 2004 and as duplicated in the image below, provide the current interest rates for the bonds RWE has identified as having a coupon rate of "variable;"

B) Provide a copy of any prospectus regarding the bond issue for Pennsylvania-American Water and identify the underwriter of the bond issue; and

C) Identify the holder of the bonds issued by Pennsylvania-American Water.

Breakdown of our major bonds

The following is a breakdown of our major bonds as of December 31, 2003:

Issuer	Issue volume	Carrying amount	Coupon in %	Maturity
RWE AG	€ 150 million	€ 150 million	Variable	January 2004
RWE AG	€ 550 million	€ 550 million	Variable	May 2004
RWE AG	€ 600 million	€ 600 million	Variable	May 2005
RWE AG	€ 350 million	€ 350 million	Variable	June 2005
RWE AG	£ 100 million	£ 141 million	5.5	December 2005
RWE AG	€ 150 million	€ 150 million	4.75	January 2007
RWE AG	€ 750 million	€ 740 million	5.75	February 2007
RWE Finance BV	CHF 500 million	€ 319 million	2.0	December 2008
RWE Finance BV	€ 2 500 million	€ 2 487 million	5.5	October 2007
RWE Finance BV	€ 2 000 million	€ 1 993 million	5.375	April 2008
RWE Finance BV	€ 2 200 million	€ 2 265 million	6.125	October 2012
RWE Finance BV	€ 1 200 million	€ 1 191 million	5.125	July 2018
RWE Finance BV	£ 750 million	€ 1 057 million	6.375	June 2013
RWE Finance BV	€ 850 million	€ 855 million	6.25	April 2016
RWE Finance BV	£ 650 million	€ 923 million	6.5	April 2021
RWE Finance BV	€ 350 million	€ 498 million	5.75	April 2006
RWE Finance BV	£ 950 million	€ 1 341 million	6.25	June 2030
RWE Finance BV	£ 500 million	€ 709 million	4.625	August 2010
RWE Finance BV	£ 600 million	€ 847 million	5.625	December 2023
Thames Water Utilities Finance Plc	£ 175 million	€ 258 million	3.375	July 2021
Thames Water Utilities Finance Plc	£ 320 million	€ 468 million	6.75	November 2028
Thames Water Utilities Finance Plc	£ 200 million	€ 284 million	6.5	February 2017
Thames Water Finance BV	US\$ 150 million	€ 121 million	6.375	February 2004
RWE Innogy plc	€ 500 million	€ 494 million	4.625	October 2004
RWE Innogy plc	£ 131 million	€ 193 million	8.375	August 2006
Pennsylvania-American Water Company	US\$ 150 million	€ 122 million	7.8	September 2026
Other (incl. other notes payable)	Various	€ 1 149 million	Various	2004 until 2038
Bonds (incl. other notes payable)		€ 22,255 million		

RESPONSE:

50. Please provide a narrative of plant additions totaling \$1,182,573 for Computer & Peripheral Equipment, and Personal accounts 340.53 and 340.56 detailed on "Company Workpapers" Exhibit No. 1, Schedule 2 page 3 of 3, including:

- a. what is being purchased; i.e., type of hardware/software;
- b. need for the equipment, (to improve productivity, replacement of out dated equipment, etc.);
- c. department(s) utilizing hardware/software;
- d. if cost is allocated, please provide workpapers for assigning allocation; and
- e. provide estimated cost savings associated with each plant addition.

RESPONSE:

51. Please provide a reconciliation of projects mentioned in Questions 7 & 8 of Mr. Bishop's testimony on pages 3 & 4 for 2004 and 2005 to Plant in Service Net Additions, Exhibit 1 Schedule 2 page 3 of 3. Part of the reconciliation should include a narrative explaining the demonstrated need for the included projects; i.e., if the project was necessitated by incorporation of other water systems or companies, if necessitated by new business or infrastructure replacement needs.

RESPONSE:

52. Provide a schedule of operations and maintenance expenses, by NARUC account number, and account name, which reconciles to every amount shown on Exhibit No. 2, Schedule 3 for the twelve months ended September 30, 2004 as provided in response to Question 11 of the First Set of Interrogatories and Requests for Production of Documents by the Office of the Attorney General for the State of Tennessee (“Question 11”).

RESPONSE:

53. Provide account descriptions for Obj. Accts. #575261, #575275, #575276, and #534214.

RESPONSE:

54. Provide the business reasons and the payee for the amount of \$20,997 charged to NARUC account #533000 for the month of January 2004. Indicate in your response whether this charge is a recurring or nonrecurring charge for the attrition year 2005.

RESPONSE:

55. Provide the business reasons and the payee for the amounts of \$10,000 charged to NARUC account #575220 for the months of November 2004 and January 2004. Indicate in your response whether these charges are recurring or nonrecurring charges for the attrition year 2005.

RESPONSE:

56. Provide a detailed explanation of why the Normalized Test Year amount of \$17,125,898 per Exhibit No 2, Schedule 3 as filed by the Company would increase to \$18,316,701 per Exhibit No. 2, Schedule 3, an increase of 7%, in response to Question 11. Include in your explanation detailed calculations of Test Year adjustments found in the response to Question 11.

RESPONSE:

57. Provide the NARUC accounts charged for all severance payments identified in response to Question 9 of the First Set of Interrogatories and Requests for Production of Documents by the Tennessee Regulatory Authority ("TRA").

RESPONSE:

58. Provide a year end 2002, a year end 2003, and a current 2004 income statement and balance sheet for American Anglian Environmental, American Carbon Services, and AWCC.

RESPONSE:

59. Provide the NARUC accounts for each charge identified in response to Data Request No. 13 of the TRA. Please provide these charges through September 30, 2004.

RESPONSE:

60. Provide the percent of total charges to TN American from American Anglian Environmental, American Carbon Services, AWCC, and Service Company (“Management Fees”) by entity, by account, by year for the years ended 2002, 2003, year to date 2004 and the forecasted attrition year 2005.

RESPONSE:

61. Provide the total customers by classification for American Water for the years ended 2002, 2003, and year to date 2004 by month. The classification should be supplied in the same format as responded to Data Request No. 19 of the TRA.

RESPONSE:

62. Provide a detailed explanation of why Fuel & Power costs increase 15% for the attrition year over the test period ending March 31, 2004 when actual costs for the twelve months ended June 30, 2004 were \$1,535,245, a 1% increase over the test period.

RESPONSE:

63. Provide a detailed explanation of why Chemical costs increase 19% for the attrition year over the test period ending March 31, 2004 when actual costs for the twelve months ended June 30, 2004 were \$719,054, a 1% decrease over the test period

RESPONSE:

64. Provide the return on investment amounts billed to TN American by any affiliated

company by company, by NARUC account, by month, and by year for the years 2002-2004. Include in your response a detailed calculation of the return on investment amounts, percent return on investment, return on equity, and debt cost.

RESPONSE:

65. Provide an actual to budget operating results comparative for the nine months ended September 30, 2004 for TN American. Include a detailed explanation for any significant variances from budget.

RESPONSE:

66. Provide detailed calculations for every test year adjustment amount shown on Exhibit No. 2, Schedule 3 for the twelve months ended September 30, 2004 as provided in response to Question 11.

RESPONSE:

67. In Diskin's direct testimony, Page 3, Lines 11-12, he states the "historical test period is the twelve months ending March 31, 2004." In the Company workpapers, there are references to

the periods ending July 31, 2002 and July 31, 2004 per pages 6-8 (photocopies attached herewith) for Customer Accounting, General Office Expense, and Rents. Are the period references incorrect in the workpapers or are the amounts incorrect in the workpapers?

RESPONSE:

VERIFICATION

I, _____, hereby depose and say, after having been first duly sworn, that I have read the Interrogatories in the foregoing discovery requests and the answers and responses thereto are true according to the best of my knowledge, information, and belief.

Name: _____
Title: _____

STATE OF _____)
_____)
COUNTY OF _____)

Personally appeared before me, _____, with whom I am personally acquainted, and who acknowledged that he has answered the foregoing Interrogatories and executed the foregoing instrument for the purposes therein contained.

Witness my hand, at office, on this _____ day of _____, 2004.

NOTARY PUBLIC

My Commission Expires: _____

REQUESTS FOR ADMISSION

Consistent with the proceeding definitions and preliminary matters, you are requested to admit to the following statements of fact.

1. RWE guarantees Tennessee-American's liabilities.

RESPONSE:

2. The cost of capital must be linked to the specific investment under consideration.

RESPONSE:

- 3 For a company providing water services, the most directly comparable company would be another company providing water services.

RESPONSE:

4. Water activities are low risk activities.

RESPONSE:

5. Economic cycles hardly affect a water business.

RESPONSE:

6. Equitable Resources is not a natural gas local distribution company.

RESPONSE:

7. Equitable Resources is a natural gas diversified company

RESPONSE:

8. An investor sells a stock because the investor anticipates that the stock's price will decline.

RESPONSE:

9. It is most appropriate to estimate future investment experience from past investment performance.

RESPONSE:

10. Provide any and all documents and things relied upon by any TAWC witness in submission of testimony in this matter.

RESPONSE:

11. If your response to any Request for Admission is other than an unqualified admission, state for each such Request for Admission the following:

a. all facts that you contend support in any manner your response to the extent it is not a complete admission;

b. for any information you contend is incorrect or inaccurate provide the correct information;

c. identify all documents, or any tangible or intangible thing that supports in any manner your lack of admission or your qualification of your admission;

d the name and address of the custodian of all tangible things identified in response to subsection (b) of this interrogatory; and

e. the name and address of all persons, including consultants, purporting to have any knowledge or factual data upon which you base your lack of admission or your qualification of your admission.

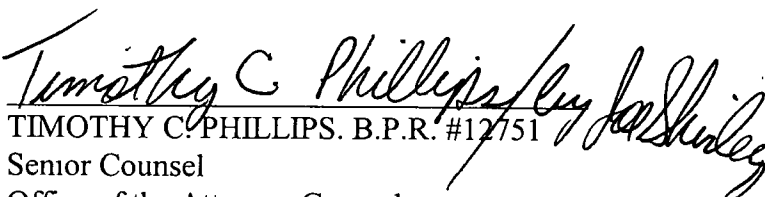
RESPONSE:

As to Requests for Admission:

R. Dale Grimes, Esq.
Bass, Berry & Sims
315 Deaderick Street, Suite 2700
Nashville, TN 37238-3001

RESPECTFULLY SUBMITTED,

PAUL G. SUMMERS, B.P.R. #6285
Attorney General
State of Tennessee


TIMOTHY C. PHILLIPS, B.P.R. #12751
Senior Counsel
Office of the Attorney General
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, Tennessee 37202
(615) 741-3533

Dated: November 15, 2004

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or facsimile on November 15, 2004.

T.G. Pappas, Esq.
Bass, Berry & Sims
AmSouth Center
315 Deaderick Street, Suite 2700
Nashville, TN 37238-3001

R. Dale Grimes, Esq.
Bass, Berry & Sims
315 Deaderick Street, Suite 2700
Nashville, TN 37238-3001


TIMOTHY C. PHILLIPS
Senior Counsel

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Tennessee American Water Company
Customer Accounting
Attrition year ending March 31, 2004

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Year Ending 7/31/2002	Normalized Adjustments	Normalized Year	Postage Uncollectibles Customer Billing	Net Subject to Inflation	3 300% Inflation Adjustment	Add Postage & Customer Billing	Add Misc Adjustments	Total Customer Acct Exp For Attrition Year
6757 METER READING EXPENSES	0		0		0	-			0
6757 COLLECTING EXPENSES	43 448		43 448		43 448	1 434			44 882
6757 BANK SERVICE CHARGES	16 305		16 305		16 305	538			16 843
6757 CUST ACCTG-BILLING/TELEPHONE	59 439		59 439		59 439	1 961			61 400
6757 CUST ACCTG-BILLING/POSTAGE	275 113	3 848	278 961	278 961	0	-	278 961		278 961
6757 MISC CUST ACCTG EXPENSES	141 809	-	141 809		141 809	4 680			146 489
6757 MISC OPER CA CUST SERV	23 541		23 541		23 541	777			24 318
	559 655	3 848	563 503	278 961	284 542	9 390	278 961	0	572 893

new customers 1166
months 12
bills per year 13992
postage rate 0 275
additional expense 3847 8

Tennessee American Water Company
General Office Expense
For the year ending 7/31/02

	For Yr Ending 7/31/2002 Amount	Less Postage	Normalized Adjustments	Net Subject to Inflation	3.300% Inflation Adjustment	Add Postage	Total General Office Expense for the Attrition Year
6758 EXPENSES OF EMPLOYEES	15,670		(1,490)	14,180	468		14,648
6758 EXPENSES OF EMPLOYEES-TAXABLE	0			0	-		0
6758 DUES & MEMBERSHIPS	207		(729)	(522)	(17)		(539)
6758 MISC OFFICE EXPENSES	117,419	0		117,419	3,875	0	121,294
6758 MISC OFFICE EXP TEL	53,650			53,650	1,770		55,420
6758 MISC OFFICE EXP SUP	0			0	-		0
6758 SUBSCRIPTIONS	0			0	-		0
6758 OFFICE BUILDING OPERATION	0			0	-		0
6758 MEAL & ENTERTAINMENT EXPENSES-TAXA	2,401		(175)	2,226	73		2,299
	189,347	-	(2,394)	186,953	6,169	-	193,122